

# Customs Bulletin

Regulations, Rulings, Decisions, and Notices  
concerning Customs and related matters



## and Decisions of the United States Court of Appeals for the Federal Circuit and the United States Court of International Trade

Vol. 19

MARCH 13, 1985

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THE DEPARTMENT OF THE TREASURY  
U.S. Customs Service

### **NOTICE**

The abstracts, rulings, and notices which are issued weekly by the U.S. Customs Service are subject to correction for typographical or other printing errors. Users may notify the U.S. Customs Service, Office of Administrative Programs, Public Services and Information Materials Division, Washington, DC 20229, of any such errors in order that corrections may be made before the bound volumes are published.

# U.S. Customs Service

## *Treasury Decisions*

(T.D. 85-36)

### Revision of Fee Charged Proprietors of Warehouse Facilities

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: General notice.

SUMMARY: This document gives the public notice that the annual fee charged proprietors of Customs bonded warehouses for audits, inspections, and related services is being revised. The fee is charged in order to return to the Government the approximate cost of the services provided at these facilities by Customs officers.

EFFECTIVE DATE: January 1, 1985.

FOR FURTHER INFORMATION CONTACT: John Holl, Office of Inspection and Control, Customs Headquarters, 1301 Constitution Avenue, NW., Washington, D.C. 20229 (202-566-8151).

### SUPPLEMENTARY INFORMATION:

#### BACKGROUND

By T.D. 82-204, published in the Federal Register on November 1, 1982 (47 FR 49355), Customs amended its regulations contained in title 19, Code of Federal Regulations, Chapter I (19 CFR Chapter I), to implement changes relating to the control of merchandise in Customs bonded warehouses by establishing an audit-inspection program.

As amended, § 19.5, Customs Regulations (19 CFR 19.5), provides that each warehouse proprietor will be charged a fee to establish, alter, or relocate a warehouse facility which shall be determined under 31 U.S.C. 9701. By T.D. 84-45, published in the Federal Register on February 21, 1984 (49 FR 6433), the following fees were established:

1. Establish a bonded warehouse—\$879.00.
2. Alter an existing bonded warehouse—\$382.00.
3. Relocate an existing bonded warehouse—\$382.00.

In addition, each warehouse proprietor granted the right to operate a warehouse facility is charged an annual fee which is determined under section 555, Tariff Act of 1930, as amended (19 U.S.C. 1555).

The purpose of the annual warehouse fee is to reimburse the Customs appropriation for services rendered to the warehouse community including audit, inspection, and related administrative costs, and is to be projected on the basis of the annual cost to Customs in the preceding year plus any Federal salary increases.

Since the audit-inspection program started in November 1982, the fee has been \$650.00. Fees are calculated in accordance with § 24.17(d), Customs Regulations (19 CFR 24.17(d)), which provides the formula for computing the fees for various reimbursable services.

The revised fee has been established following the calculation of actual allocated resources for the 52 Customs positions authorized for the audit-inspection program. Those calculations include salary, benefits, overhead, travel, and related expenses for 17 auditors and 35 inspectors. The total comes to \$2,154,808, which when divided by the 1,533 bonded warehouses yields an annual fee of \$1,406.00 for each warehouse. This figure has been rounded down to \$1,400.00.

#### ACTION

The annual fee to be charged for 1985 is set at \$1,400.00. However, during the early part of 1985 Customs will investigate the establishment of a tiered annual warehouse fee based on the size or volume of the individual warehouse. The tiering system is expected to result in a fee lower than \$1,400 for some small warehouses and a higher fee for very large warehouses. The tiered fees will be announced in another Federal Register notice. Refunds and billings will be issued by Customs during 1985.

#### AUTHORITY

R.S. 251, as amended (19 U.S.C. 66), section 312, 46 Stat. 692, as amended (19 U.S.C. 1312), section 551, 46 Stat. 742, as amended (19 U.S.C. 1551), section 555, 46 Stat. 743, as amended (19 U.S.C. 1555), section 642, 46 Stat. 759 (19 U.S.C. 1624), section 22, 67 Stat. 520 (19 U.S.C. 1646a), 92 Stat. 888 (Pub. L. 95-410), 96 Stat. 1051 (31 U.S.C. 9701).

## DRAFTING INFORMATION

The principal author of this document was Larry L. Burton, Regulations Control Branch, Office of Regulations and Rulings, U.S. Customs Service. However, personnel from other Customs offices participated in its development.

WILLIAM VON RAAB,  
*Commissioner of Customs.*

Approved: February 12, 1985.

EDWARD T. STEVENSON,  
*Acting Assistant Secretary of the Treasury.*

[Published in the Federal Register, February 27, 1985 (50 FR 8043)]

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(T.D. 85-37)

**Revocation of Authority To Use Facsimile Signatures and Seals**

By T.D. 84-58, authority to use facsimile signatures and seals on Customs bonds was authorized for Allied Fidelity Insurance Company, Indianapolis, Indiana.

By notice published as supplement 7 of the 1984 revision of Treasury Department Circular 570 in the Federal Register (50 FR 1158) on January 9, 1985, the authority of that surety to underwrite Federal bonds was discontinued.

Accordingly, there is no longer any authority to accept any bond from that company whether or not signed manually or by facsimile. The authority in T.D. 84-58, is hereby revoked.

(BON-1-02)

Dated: February 21, 1985.

File: 217755.

EDWARD B. GABLE, Jr.,  
*Director,*  
*Carriers, Drawback and Bonds Division.*

[Published in the Federal Register, February 27, 1985 (50 FR 8042)]

Vol. 100, Part 1, 1970  
 The Journal of the Royal Anthropological Institute, Vol. 100, Part 1, 1970, pp. 1-100. Printed in Great Britain by the Royal Society of Medicine Press, Ltd., 11, St Andrews Place, Regents Park, London, N.W.1.

Subscription prices (which include postage) for institutions are:

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# U.S. Customs Service

## *General Notices*

### 19 CFR Part 177

#### **Leaded Naphtha; Change of Tariff Classification**

**AGENCY:** U.S. Customs Service, Department of the Treasury.

**ACTION:** Proposed change of practice; solicitation of comments.

**SUMMARY:** Customs has determined that there exists a uniform and established practice to classify certain imported leaded naphtha for tariff purposes as motor fuel. Because this petroleum product, as imported, is not chiefly used as motor fuel, it cannot be classified as such, nor can it be classified as naphtha in view of the added lead content. Accordingly, Customs believes the classification practice is clearly wrong and should be changed. The most appropriate tariff provision for the classification of leaded naphtha is for mixtures not specially provided for, i.e., mixtures that are in whole or in part of hydrocarbons derived in whole or in part from petroleum, shale oil, or natural gas.

Because this matter is of sufficient importance to involve the interests of the domestic industry, this notice invites public comments on it before any change is made.

**DATE:** Comments must be received on or before April 29, 1985.

**ADDRESS:** Comments (preferably in triplicate) should be addressed to the Commissioner of Customs, Attention: Regulations Control Branch, U.S. Customs Service, 1301 Constitution Avenue, NW., Washington, D.C. 20229.

**FOR FURTHER INFORMATION CONTACT:** John G. Hurley, Classification and Value Division, U.S. Customs Service, 1301 Constitution Avenue, NW., Washington, D.C. (202-566-8181).

#### **SUPPLEMENTARY INFORMATION:**

##### **BACKGROUND**

In Treasury Decision 83-173, dated August 17, 1983, and published in the CUSTOMS BULLETIN of September 7, 1983, new standards were established to aid Customs in classifying petroleum products which are chiefly used as motor fuels under the provision for

motor fuel in item 475.25, Tariff Schedules of the United States (TSUS) (19 U.S.C. 1202). It was further stated in T.D. 83-173 that classification under item 475.25, TSUS, would be indicated if the imported petroleum product met the current American Society for Testing and Materials (ASTM) standards set out in D439 for automotive gasoline; D1655 for aviation turbine fuels; or D910 for aviation gasoline.

T.D. 83-173 revoked T.D. 66-23(13), dated January 19, 1966, which set out critical properties for petroleum products chiefly used as motor fuels at that time. Although this guide was widely used both by Customs and importers for the classification of products claimed to be motor fuel, it had long been recognized that the standards set out in T.D. 66-23(13) were outmoded and required updating. Nonetheless, it should be noted that T.D. 66-23(13) itself stated that the critical properties listed were to be used only as a guide and that it was intended that to be classified as a motor fuel, a product should meet the requirements of Headnote 2(b), Part 10, Schedule 4, TSUS.

Despite this requirement, which has been recognized by the court in *United States v. Exxon Corp.*, 607 F.2d 985 (1979) C.A.D. 1233, Customs found that reliance has been placed on T.D. 66-23(13) to establish whether a particular petroleum importation was classified as motor fuel in 475.25, TSUS. In view of the change in the critical properties of gasoline in the intervening years, as necessitated by the higher performance engines developed, the standards for automotive fuel as stated in T.D. 66-23(13) are no longer valid. Petroleum products which meet the criteria set out in T.D. 66-23(13) cannot be said to be chiefly used as motor fuel, as imported.

Customs has learned that petroleum products entered as motor fuel and which met the standards of T.D. 66-23(13) generally were not intended to be used as gasoline, as imported, but were used as blending stock; that is, products made into finished gasoline subsequent to importation. The gasoline blending industry imports hydrocarbon distillate mixtures, such as low octane, off-specification motor gasoline, petroleum naphtha, leaded naphtha and similar products for the purpose of blending them into a final product which meets specifications for modern gasoline engines.

A review of entries made over the past few years shows that, based on liquidations, a uniform and established practice exists to classify leaded naphtha, which met the criteria set out in T.D. 66-23(13), as motor fuel in item 475.25, TSUS.

#### PROPOSED CHANGE OF PRACTICE

On the basis of the above information, Customs has determined that the established and uniform practice of classifying leaded naphtha, which met the criteria set out in T.D. 66-23(13), as motor fuel in item 475.25, TSUS, is clearly wrong. Nor can it be classified



as naphtha in item 475.35, TSUS, in view of the added lead content.

Accordingly, the most appropriate provision for classification is that for mixtures not specially provided for, i.e., mixtures that are in whole or part of hydrocarbons derived in whole or in part from petroleum, shale oil, or natural gas, in item 432.10, TSUS. The current rate of duty is 5 percent ad valorem, but not less than the highest rate applicable to any component material. The component material with the highest rate would be tetraethyl lead in item 429.70, TSUS, with a current rate of 9.8 percent ad valorem.

It should be noted that this notice pertains to certain leaded naphtha only and not to petroleum naphtha classifiable in item 475.35, TSUS, or catalytic naphtha containing by weight over 5 percent synthetically produced dutiable benzenoids, classifiable as a benzenoid mixture in item 407.16, TSUS.

#### AUTHORITY

Inasmuch as the proposed change of practice, if implemented, will result in higher duties being assessed on the merchandise, Customs is giving this notice and opportunity for comment as provided by § 315(d), Tariff Act of 1930, as amended (19 U.S.C. 1315(d)), and § 177.10(c)(1), Customs Regulations (19 CFR 177.10(c)(1)).

#### COMMENTS

Before taking any further action on this matter, consideration will be given to any written comments submitted timely to the Commissioner of Customs. Comments submitted will be available for public inspection in accordance with the Freedom of Information Act (5 U.S.C. 552) and § 1.6, Treasury Department Regulations (31 CFR 1.6), and § 103.11(b), Customs Regulations (19 CFR 103.11(b)), during the hours of 9:00 a.m. to 4:30 p.m. on regular business days, at the Regulations Control Branch, Room 2426, Customs Headquarters, 1301 Constitution Avenue, NW., Washington, D.C. 20229.

#### LIST OF SUBJECTS IN 19 CFR PART 177

Administrative practice and procedures, Customs duties and inspections.

#### DRAFTING INFORMATION

The principal author of this document was Glen E. Vereb, Regulations Control Branch, Office of Regulations and Rulings, Customs

Headquarters. However, personnel from other Customs offices participated in its development.

GEORGE C. CORCORAN, Jr.,  
*Acting Commissioner of Customs.*

Approved: February 12, 1985.

EDWARD T. STEVENSON,  
*Acting Assistant Secretary of the Treasury.*

[Published in the Federal Register, February 27, 1985 (50 FR 7929)]

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### Release of Information to Taiwan

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of Intent to Release Information.

SUMMARY: This notice advises the public that Customs intends, through appropriate channels, to provide the government of Taiwan, pursuant to their request, with copies of invoices which evidence the use of a fraudulent dual invoicing scheme with respect to the exportation from Taiwan of textile products subject to a bilateral textile restraint agreement to which the United States is a party.

DATE: March 13, 1985.

FOR FURTHER INFORMATION CONTACT: Ronald W. Gerdes, Assistant Chief Counsel, Administration & Legislation 1301 Constitution Ave. NW., Washington, D.C. 20229 (202-566-2482).

SUPPLEMENTARY INFORMATION: There has been significant public interest regarding the issue of providing invoice information to the government of Taiwan. The purpose of this document is to advise the public that Customs intends to provide the Committee for the Implementation of Textile Agreements ("CITA") with copies of invoices submitted to Customs which evidence the use of a fraudulent dual invoicing scheme with respect to the exportation from Taiwan of textile products subject to the Agreement on Trade in Cotton, Wool and Man-made Fiber Textiles and Textile Products Between the American Institute of Taiwan ("AIT") and the Coordination Council for North American Affairs (CCNAA) (the "Agreement"). These documents will then be forwarded by CITA, through the AIT, to CCNA.

The AIT was organized pursuant to section 6 of the Taiwan Relations Act, (22 U.S.C. 3305), for the purpose of conducting and carrying out the programs, transactions and other relations of the United States with respect to Taiwan, such actions of the AIT to be conducted, pursuant to section 10 of the Taiwan Relations Act, (22 U.S.C. 3309), through the CCNA, an instrumentality of the government of Taiwan. The CCNA has expressly assured the AIT that

this information is being requested on behalf of Taiwan solely for law enforcement purposes relating to the Agreement and that the information will be treated as confidential. This information is being provided to the CCNA in order to prevent the fraudulent circumvention of the Agreement to which the U.S. is a party and the laws enacted by Taiwan for the purpose of administering the Agreement.

The authority for taking this action is provided by section 204 of the Agricultural Act of 1956, as amended (7 U.S.C. 1854), under which Congress provided the President, or his delegate, with the authority to negotiate these textile restraint agreements, and Subsection (D) of Article 13 of the Agreement which provides that the "AIT and CCNAA agree to supply to the other party any information within its possession reasonably believed to be necessary to the enforcement of this Agreement." Because the Agreement was negotiated pursuant to section 204 of the Agricultural Act, as amended, and the requested documentation is considered necessary to enable Taiwan to enforce the Agreement, it is the position of Customs that the exchange of this information for such law enforcement purposes, being pursuant to appropriate legal authority, is not prohibited by either the Trade Secrets Act, 18 U.S.C. 1905, or any other provision of law.

Dated: February 20, 1985.

ROBERT P. SCHAFFER,  
*Assistant Commissioner, Commercial Operations.*

[Published in the Federal Register, February 27, 1985 (50 FR 8042)]



# United States Court of International Trade

One Federal Plaza  
New York, N.Y. 10007

*Chief Judge*

**Edward D. Re**

*Judges*

**Paul P. Rao  
Morgan Ford  
James L. Watson**

**Gregory W. Carman  
Jane A. Restani  
Dominick L. DiCarlo**

*Senior Judges*

**Frederick Landis**

**Herbert N. Maletz**

**Bernard Newman**

**Samuel M. Rosenstein**

**Nils A. Boe**

*Clerk*

**Joseph E. Lombardi**

# Decisions of the United States Court of International Trade

(Slip Op. 85-18)

F.W. MYERS & Co., INC., PLAINTIFF *v.* UNITED STATES, DEFENDANT

Court No. 84-06-00893

Before FORD, Judge.

[Plaintiff's motion for summary judgment denied; defendant's cross-motion for summary judgment granted; dismissed.]

(Decided: February 19, 1985)

*Bedros Odian* for the plaintiff.

*Richard K. Willard*, Acting Assistant Attorney General; *Joseph I. Liebman*, Attorney in Charge, International Trade Field Office, Commercial Litigation Branch *Barbara M. Epstein*, for the defendant.

**FORD, Judge:** This action involves the classification and liquidation of plastic polypropylene bags imported from Canada and entered at the Port of Buffalo-Niagara Falls, New York. Plaintiff contests the denial of a protest seeking to reliquidate the merchandise at issue. Jurisdiction is pursuant to 19 U.S.C. § 1514(a) and 28 U.S.C. § 1581(a).

The subject merchandise was entered in 1975 and 1976 under Tariff Schedules of the United States (TSUS) item 772.20 as "[C]ontainers of rubber or plastics \* \* \* other" and assessed with duty at the rate of 7.5 percent ad valorem. The merchandise was liquidated in 1983 under item 385.53, TSUS, as "[B]ags and sacks \* \* \* [O]f man-made fibers" at 15 percent ad valorem plus 12 cents per pound. Plaintiff filed a timely protest challenging the liquidation of the entries by the Customs Service. The protest and application for further review were denied, all liquidated duties were paid, and this action ensued.

The parties are before the Court on cross-motions for summary judgment. Plaintiff does not challenge the classification of the merchandise rendered by the Customs Service at the time of liquidation. Instead, plaintiff asserts the involved entries were deemed liquidated on April 1, 1979, by virtue of 19 U.S.C. § 1504(a), which requires entries not liquidated within one year of entry be deemed liquidated at the rate of duty, value, quantity, and amount of duties asserted at the time of entry. Defendant maintains the stat-

utory requirement does not apply to merchandise entered before April 1, 1979, and is thus inapplicable to the entries here, which were made in 1975 and 1976. The issue to be resolved, therefore, is whether the liquidation requirement of 19 U.S.C. § 1504 applies to entries made prior to the enactment of the statute. For reasons set forth herein, the Court holds the entries were properly liquidated.

Section 504(a) of the Tariff Act of 1930, as amended, 19 U.S.C. § 1504(a), provides, in relevant part, as follows:

Except as provided in subsection (b) of this section, an entry of merchandise not liquidated within one year from:

\* \* \* \* \*

(1) the date of entry of such merchandise;

\* \* \* \* \*

shall be deemed liquidated at the rate of duty, value, quantity, and amount of duties asserted at the time of entry by the importer, his consignee, or agent. \* \* \*

The Customs Procedural Reform and Simplification Act of 1978, Public Law 95-410, § 209(b), 92 Stat. 903, which enacted 19 U.S.C. § 1504(a), provides in part that the latter provision "applies to the entry \* \* \* of merchandise for consumption on or after 180 days after the enactment of this Act." The date of the enactment of the Act providing for 19 U.S.C. § 1504(a) was October 3, 1978.

A review of the above provisions clearly indicates the entries in the case at bar are not subject to the statutory limitations of 19 U.S.C. § 1504(a). Plaintiff offers various excerpts from the legislative history of the Customs Procedural Reform and Simplification Act to support its position that 19 U.S.C. § 1504 applies to the entries at issue. Resort to legislative history, however, is unwarranted where a statute is unambiguous on its face. *United States v. Corning Glass Works*, 66 CCPA 25, C.A.D. 1216, 586 F.2d 822 (1978). As this Court previously noted, entries made prior to the effective date of the statute are not subject to the time constraints of 19 U.S.C. § 1504. *Peugot Motors of America, Inc. v. United States*, 8 CIT\_\_\_\_\_, Slip Op. 84-103 (1984). The entries involved herein were made well before the effective date of the statute, in this case, April 1, 1979. The requirements of 19 U.S.C. § 1504 do not apply to entries made prior to that date. A plain reading of the involved provisions discloses no mention of their retroactive application, as asserted by plaintiff. In the past, when Congress has given retroactive impact to an amendment, it has done so with considerable clarity and specificity.<sup>1</sup> This is not the case here, and the Court will not presume the retroactive application of an amendment where the statute itself is silent.

For the foregoing reasons, the Court finds the entries were properly liquidated. Judgment will be entered accordingly.

<sup>1</sup> See e.g., Section 2(b), P.L. 89-241; also Section 203, P.L. 91-271.

## Decisions of the Court of International Trade

*Abstracts*

The following abstracts of decisions of the United States Court of International Trade published for the information and guidance of officers and employees of the Customs Service. Decisions are not of sufficient general interest to print in full. The abstracts are intended to help customs officials in easily locating cases and tracing the results of their decisions.



# the United States International Trade

## *Abstracts*

DEPARTMENT OF THE TREASURY, *February 20, 1985.*

United States Court of International Trade at New York are officers of the customs and others concerned. Although the print in full, the summary herein given will be of assistance facing important facts.

WILLIAM VON RAAB,  
*Commissioner of Customs.*

# ABSTRACTED PROTESTS

DECISION NUMBER	JUDGE & DATE OF DECISION	PLANTIFF	COURT NO.	ASSESSED	Item
				Item No. and Rate	
P85/30	Re, C.J. February 14, 1985	Montgomery Ward & Co.	82-7-00933, etc.	Item 685.40 5.1% for video recorder Item 720.16 63¢ each plus 13.6% or item 720.02 35¢ each for timer portion	Item 5.1%
P85/31	Carman, J. February 14, 1985	Alfa-Laval Inc.	83-2-00285	Item 661.35 4.5%	Item Fre
P85/32	Watson, J. February 15, 1985	Baxter-Travenol Laboratories, Inc.	82-9-01257, etc.	Item 709.27 15.5%, 14.2% 13%, or 11.7%	Item 5.6% 5.1%
P85/33	Carman, J. February 15, 1985	Personal Electronics, Inc.	83-4-00612	Item 740.34 or 740.35 29.8% Item 774.55 7.7%	Item 5.1%

# PROTEST DECISIONS

HELD	BASIS	PORT OF ENTRY AND MERCHANDISE
Item No. and Rate		
Item 685.40 5.1%	Texas Instruments Inc. v. U.S., 1 CIT 236, aff'd, 673 F.2d 1375 (1982)	New York Video tape recorders with timers which are classified as an entire- ty as tape recorders
Item 870.40 Free of duty	Agreed statement of facts	Detroit Bulk milk coolers or farm tanks
Item 709.09 5.6%, 5.3%, or 5.1%, or 4.9%	Terumo Corp. v. U.S.	Chicago Intravenous catheters
Item 688.36 5.1%	U.S. v. Texas Instruments, Inc., 1 CIT 236, aff'd, 673 F.2d 1375 (1982)	New York Bracelets for solid state electronic watches imported with solid state electronic watches

U.S. COURT OF INTERNATIONAL TRADE

# Decisions of the Court of International Trade

*Abstracts*

## ABSTRACTED REASONS

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION
R85/128	Re, C.J. February 14, 1985	SKF Industries, Inc.	84-1-00101	Foreign value

# f the United States International Trade

## *Abstracts*

### REAPPRAISEMENT DECISIONS

BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
Original value	Full appraised value less 52% of the difference between amount and invoice price, as adjusted for the value of U.S. origin fabricated components under item 807.00 to the extent allowed in original appraisements, only, said adjustment to be effected in the manner deemed convenient and appropriate by import specialist	Agreed statement of facts	Detroit Ball and roller bearings

R85/129	Watson, J. February 14, 1985	Michelin Tire Corp.	76-16-02406	Countervailing duties
R85/130	Carman, J. February 14, 1985	Allie-B, Inc.	83-11-01640	Transaction v
R85/131	Carman, J. February 14, 1985	Philipp Brothers	81-6-00702	Export value
R85/132	Carman, J. February 14, 1985	Sumitomo Shoji America, Inc	81-6-00700	Export value
R85/133	Watson, J. February 15, 1985	S.E. Laszlo	284100 A, etc.	Export value
R85/134	Watson, J. February 19, 1985	Bert Friedberg & Co.	R59/15493	Export value
R85/135	Watson, J. February 19, 1985	D.N. & E. Walter Co.	R60/5331, etc.	Export value

prevailing as	5.37	Agreed statement of facts	Baltimore, Maryland
action value	Revised, reduced U.S. dollar amount, calculated pursuant to written agreements entered into between plaintiff and each manufacturer, as set forth on entries	Agreed statement of facts	San Francisco Wearing apparel
value	Trigger price base price of \$286.00 per metric ton, plus extras shown on invoices	Agreed statement of facts	Cleveland Steel plate
value	Trigger price base price of \$286.00 per metric ton, plus extras shown on invoices	Agreed statement of facts	New Orleans Steel plate
value	F.o.b. unit invoice prices plus 20% of difference between f.o.b. unit prices and appraised values	Agreed statement of facts	New York Binoculars
value	Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	San Francisco Binoculars
value	Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	Portland, Oreg. Sheffield wilton

# ABSTRACTED REAPPRAISEMENT

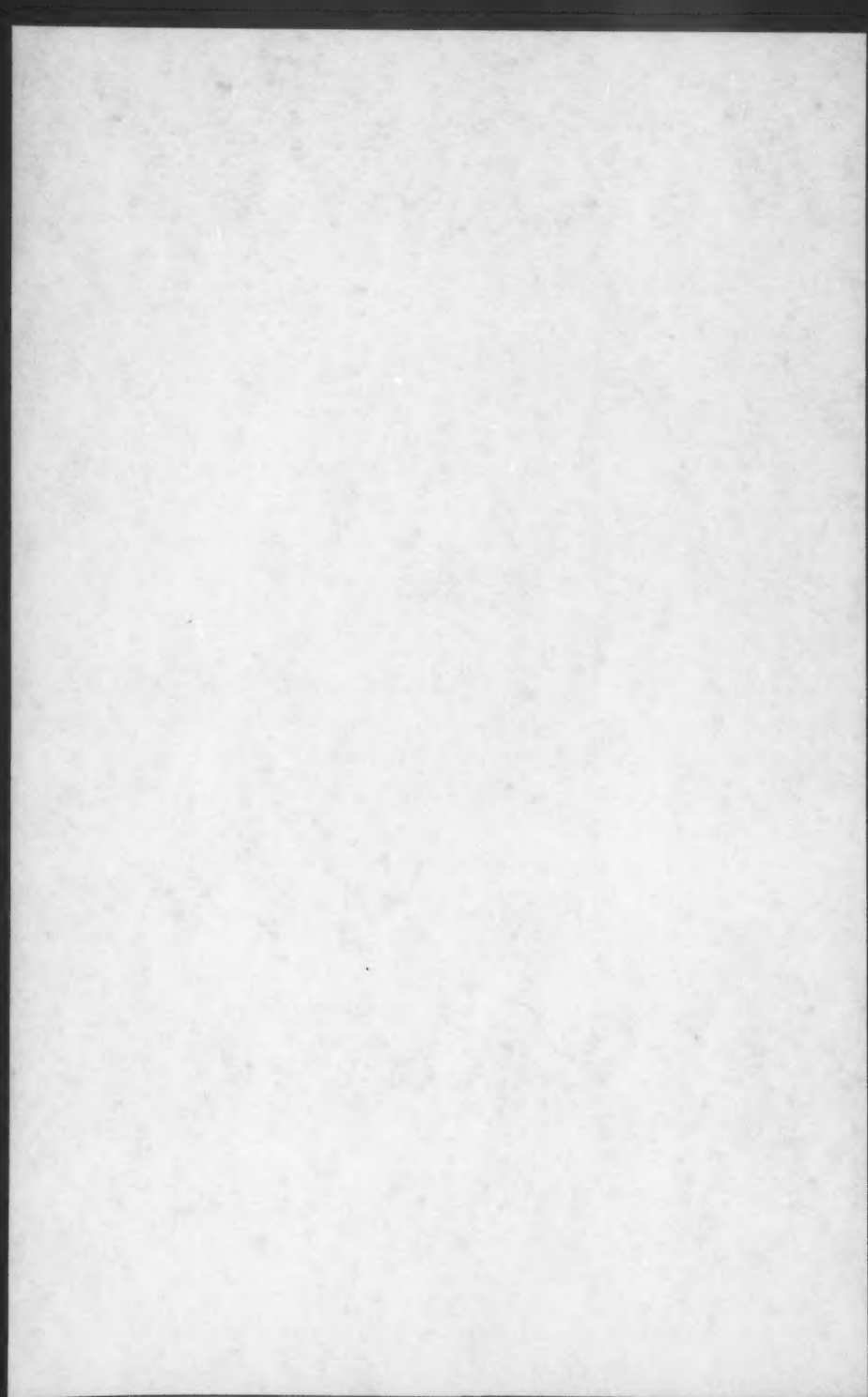
DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	
R85/136	Watson, J. February 19, 1985	Mair & Frank Co.	R64/23578, etc.	Export value	App le n
R85/137	Watson, J. February 19, 1985	Seaway Importing Co.	R59/578, etc.	Export value	App le n
R85/138	Watson, J. February 19, 1985	Toyo Rag Co.	R61/2988	Export value	App le n

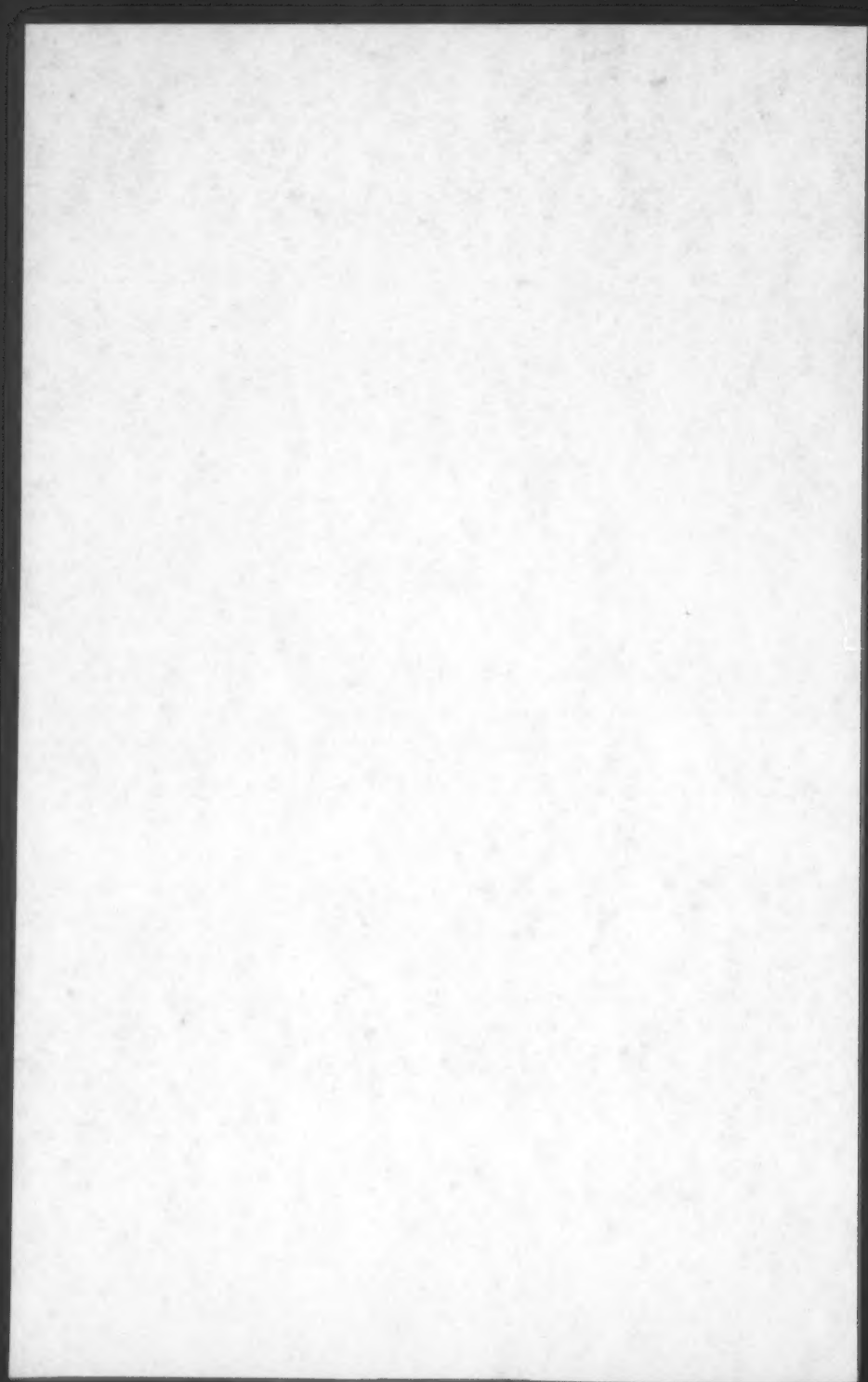


ENT DECISIONS—Continued

HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	Portland, Oreg. Flatware, etc.
Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	San Francisco Binoculars
Appraised unit values less 7.5% thereof, net packed	Agreed statement of facts	Houston Rugs







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## *U.S. Customs Service*

### Treasury Decisions

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## U.S. Court of International Trade

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